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REGIONAL OFFICES**ATLANTA** Walker L. Knight, Editor/161 Spring Street, N.W./Atlanta, Georgia 30303/Telephone (404) 523-2593**DALLAS** R. T. McCartney, Editor/103 Baptist Building/Dallas, Texas 75201/Telephone (214) RI 1-1996**WASHINGTON** W. Barry Garrett, Editor/200 Maryland Ave., N.E./Washington, D.C. 20002/Telephone (202) 544-4226**High Court Denies Plea
To Tax Church Property**

By W. Barry Garrett

WASHINGTON (BP)--The U.S. Supreme Court rejected an appeal asking that tax exemption for church-owned property be declared unconstitutional.

The appeal was made by some Maryland atheists and the Free-Thought Society of America. They contended that tax exemption for church property increased the taxes of other citizens and is in effect a tax subsidy for churches, thus violating the First Amendment of the U.S. Constitution.

The refusal to hear the case by the Supreme Court is not a ruling on whether or not it agrees with the contention of the petitioners. However, it does have the effect of allowing to stand the decision of the Court of Appeals of Maryland, which ruled that tax exemption for churches does not violate the Constitution.

In 1964, Circuit Court Judge Wilson K. Barnes of Baltimore, Md., dismissed the tax exemption case. It was appealed to the Circuit Court of Appeals of Maryland, which ruled favorably to the churches in 1965. The U.S. Supreme Court on Oct. 10, 1966 announced its refusal to hear the case.

In addition to the public authorities in Maryland who were the defendants in the case, five religious bodies were permitted to intervene as parties defendant.

They were the Roman Catholic Archbishop of Baltimore, the Convention of the Protestant Episcopal Church in the Diocese of Maryland, the United Christian Citizens, Inc., Temple Emanuel of Baltimore, and the Maryland Synod of the Lutheran Church in America.

All five of these bodies have considerable property in Maryland. In fact, church exempt property in Maryland in 1964 was valued at \$78,507,820. Tax exempt church property is approximately 2.8 per cent of the total assessed value of all Baltimore city real estate.

The Maryland statute exempts from taxation by the state, counties and cities houses and buildings used exclusively for public worship, it includes parsonages and other church property.

The Court of Appeals of Maryland in a unanimous five-judge decision addressed itself to three questions: (1) the right of the appellants to sue, (2) questions under the Maryland Declaration of Rights, and (3) issues under the Federal Constitution.

It decided that the taxpayers had a right to bring such a case to the courts, but that the issue involved did not violate either the Maryland Declaration of Rights or the Federal Constitution.

Judge Reuben Oppenheimer of the Maryland Court of Appeals said, "Indubitably, religious organizations benefit from the exemption." However, he declared that this is only incidental to the public purpose served. Therefore, this indirect aid to churches is not unconstitutional.

He said that "the tax exemption here involved is for the general welfare, apart from any benefit that religious organizations derive from it." Religious organizations "carry on activities secular in nature, of substantial benefit to the community...programs such as these serve public needs," he continued.

Specific illustrations of the public services by churches were cited, such as "aid to the poor and aged, day nurseries, care of the sick and efforts to eliminate racial inequalities."

The judge in denying that tax exemption for churches violates the establishment of religion said that "if a tax were levied upon all or part of church properties" it might be a denial of the "free exercise" of religion.

Continuing his argument for tax exemption for churches the judge said, "There is, today a generally recognized reason, entirely secular in nature, for the state to encourage the building and maintenance of houses of worship."

"Such edifices," he said, "and the activities carried on therein, may well be deemed to attract persons to communities and to tend to increase the general tax assessment base." He used the practice of real estate developers in providing for church sites as an illustration.

Oppenheimer concluded, "The increase in the general tax base through the building of houses and apartment houses by persons attracted by the presence of a church in the neighborhood is a governmental motive in no way connected with the support or establishment of religion."

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Banquet Honors Retiring
Texas Editor, E. S. James

10/11/66

DALLAS (BP)--Much ground was covered at a banquet honoring the retiring editor of the Baptist Standard, official Texas Baptist publication here.

The banquet paid tribute to E. S. James, editor of the Baptist Standard for 12 years; to Mrs. James, to editor-elect John J. Hurt, to the Baptist Standard board of directors, and to the staff of the largest weekly Baptist paper in the Southern Baptist Convention.

The directors gave to James, the retiring editor, a new Massey-Ferguson tractor-mower to "trim" the two acres of lawn at his new home near Denton, Tex.

"After walking behind a lawn mower for six hours yesterday," said James, "I can't think of a better gift than this."

Mrs. James also will be covering a lot of ground as a result of the banquet. The directors presented to her a replica of a late model automobile and asked that she pick out a new car "comparable" to the one James is now driving.

The chairman of the Baptist Standard board of directors, C. E. Colton of Dallas, paid tribute to the soon-to-be retired editor for his 12 years as editor and general manager of the Baptist Standard.

In return, James paid tribute to the directors for their untiring efforts in helping to mold the image of the Baptist Standard. "You have been among the finest men with whom I have ever been associated, and I thank you for your kind words and generous gifts from the bottom of my heart," he said.

In addressing the paper's employees, James called them "the hardest workers anywhere, without whose efforts it would have been impossible to achieve so much."

Colton also paid tribute to the incoming editor of the Baptist Standard, John Hurt who for 19 years was editor of the Christian Index in Atlanta, Ga.

"We feel that God has chosen a most worthy successor to carry forth the work of the Baptist Standard to higher and more nobler achievements," Colton said of Hurt. "Our prayers and support will be with you all the way."

Six employees were awarded service pins: Wade Cunningham, mailing room foreman, for 20 years; Don McGregor, associate editor, and Vivian Durham, circulation employee, for 10 years; and artist Jack Hamm, mailer Elbert Corbitt, and editorial assistant Wendell Neeley, for five years.

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Photo to be mailed to state Baptist papers.

NOTE TO EDITORS: On BP story mailed 10/10/66 (page 2), headlined "Judge Declines To Rule On Church-State Issue," you may want to give identification of the writer, Sam Kendrick, who is staff writer for the San Antonio (Tex.) Express.

--Baptist Press

**Maryland Baptists Approve
Budget, New Staff Member**

LUTHERVILLE, Md. (BP)--The State Missions Board of the Baptist Convention of Maryland voted to recommend a record \$960,000 budget for 1967, and approved the election of Milford Howell of Dallas as new secretary of stewardship and missions for the convention.

The proposed \$960,000 budget, which must get final approval from the full convention in November, would be an increase of about \$58,600 over the 1966 budget.

The total amount includes a \$773,610 state Cooperative Program operating budget, with the additional funds to come from Southern Baptist Convention agencies and other income.

Major allocations include 40 per cent of the Cooperative Program goal to SBC causes, 60 per cent to state causes, and a \$7,500 preferred item to be held in escrow to help establish and organize a proposed new state convention in the Northeast.

Plans were outlined at the board meeting for eventually providing \$15,000 to help organize the proposed Northeast Baptist Convention that includes eight states in the New York, New England area; and an additional \$10,000 to help establish another new state convention comprised of Baptists in Pennsylvania and New Jersey. Several Baptist Associations which would make up the two new conventions are now affiliated with Maryland Baptists.

The newly-elected secretary of stewardship and missions for the Maryland Convention, E. Milford Howell of Dallas, is a former Southern Baptist missionary to Nigeria.

Howell, now serving as pastor of the Northlake Baptist Church in Dallas, assumes the Maryland position effective Oct. 15, succeeding J. N. Evans, who is now with the Home Mission Board of the Southern Baptist Convention.

In other action, the Maryland board paid tribute to the late Francis A. Davis, former editor of the Maryland Baptist, who "contributed more to the denomination of Maryland Baptists than any other man who has ever lived." The board voted to dedicate the 1967 state convention annual to Davis.

The board also promoted Mrs. Ruth Holland from business assistant to editorial assistant on the staff of the Maryland Baptist, weekly tabloid newspaper published by the convention.

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**Southern Baptist Film
Selected For Award**

10/11/66

WASHINGTON(BP)--The Educational Communication Association, an interfaith corporation, has selected a Southern Baptist television film, "The Inheritance," for one of its three major awards.

The award will be presented to Paul Stevens, executive director of the Radio and Television Commission of the Southern Baptist Convention, during the second International Bible Communication Congress here Oct. 29-31.

"The Inheritance," a one-hour color television film, was made at ancient archaeological sites in the Middle East. It is a re-creation of Biblical history from the beginning of man to the coming of Christ, and traces man's movement to a belief in one God and the development of an ethical life within the Judaeo-Christian tradition.

The film was made in cooperation with the National Broadcasting Company.

The Bible Communication Congress sponsored by the Educational Communication Association will bring leaders of the mass media together with Protestant, Catholic and Jewish churchmen "to explore and present new methods of communicating the Bible's message to men in the space age."

Ella Harlee, executive secretary of the Educational Communication Association, says the purpose of the non-profit, non-sectarian organization is to develop and distribute educational and religious materials for mass media use. It operates under a grant from the Lilly Foundation.

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CUTLINES, with story mailed 10/11/66

BP PHOTO

TRACTOR-MOWER GIVEN RETIRING EDITOR: E. S. James, who is retiring after 12 years as editor of the Baptist Standard, tries out a new tractor-mower presented to him by the board of directors of the largest weekly Baptist paper in the nation. The occasion was a banquet in honor of James, who retires Nov. 1, and for editor-elect John Jeter Hurt. (BP PHOTO)

CUTLINES, with story mailed 10/12/66

BP PHOTO

IT'S VIETNAMESE TO THE CHAPLAIN: Doan Thi Ai Lan, who is going to complete her high school study at Pilot Point, Tex., shows her Vietnamese text book to Navy Lt. Cecil R. Threadgill, a Southern Baptist Chaplain in Viet Nam. Chaplain Threadgill is sponsoring Ai Lan's education in the United States, and she will be staying in the home of the chaplain's family. (BP PHOTO courtesy U. S. Marine Corps.)